

#### ABSTRACT OF THE DISCLOSURE

5      Trench isolation regions are formed on the main surface of a semiconductor substrate. A silicon nitride film and a silicon oxide film are formed so as to cover the trench isolation regions, which are patterned to expose the memory cell region. A gate oxide film is formed in the memory cell region under the condition of covering the peripheral circuit region with the silicon nitride film. The first gates are formed on this gate oxide film.

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